



# ARIZONA DEPARTMENT OF REVENUE

## MEMORANDUM

**DATE:** September 23, 2009

**FROM:** THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

### ***JULY 2009 TAX FACTS***

#### **SUMMARY OF GENERAL FUND REVENUES**

	<u>July 2009</u>
<b>Individual Income Tax</b>	
Net Collections	\$182,401,679
Percent Change	(10.9)%
<b>Corporate Income Tax</b>	
Net Collections	\$33,640,711
Percent Change	44.4%
<b>Transaction Privilege, Severance &amp; Use Taxes</b>	
Net Collections	\$290,628,634
Percent Change	(18.4)%
<b>Total Big Three Tax Types</b>	
Net Collections	\$506,671,024
Percent Change	(13.2)%

December 2007 was the first month that the department used a new computer system to process individual income tax. Some of the reports necessary to provide Tax Facts information are still under development. Those sections have been pulled from this report. Once the information is available it will be sent out.

We apologize for any inconvenience this may cause.

## INDIVIDUAL INCOME TAX

### Individual Income Tax Receipts

	July 2009	July 2008	% Change
Gross Collections	\$ 14,421,659	\$ 20,362,785	(29.2)%
Withholding	253,229,442	271,567,901	(6.8)%
Refunds	32,862,370	26,560,721	23.7%
Urban Revenue Sharing	52,387,052	60,639,783	(13.6)%
<b>Net Collections</b>	<b>\$ 182,401,679</b>	<b>\$ 204,730,182</b>	<b>(10.9)%</b>

### Average Individual Income Tax Refund

	Average	Number
2009 CYTD	\$723.93	1,629,345
2008 CYTD	\$672.54	1,718,462
<b>% Change</b>	<b>7.64%</b>	<b>(5.19)%</b>

### Individual Income Tax Estimated Payments

Taxpayers are required to make estimated payments if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES for tax year 2007 were \$624.1 million, for an average of \$2,577. An additional \$156.2 million in estimated payments came from 2006 tax returns that applied their refunds as a 2007 estimated payment, for an average of \$3,225. Estimated payments received through July 2009 for tax year 2009 are as follows:

		Monthly	Cumulative
July 2009	140 ES Payment	\$ 3,412,629	\$ 107,002,604
July 2008	140 ES Payment	\$ 10,644,002	\$ 193,761,945
	<b>% change</b>	<b>(67.9)%</b>	<b>(44.8)%</b>
July 2009	Average Payment	\$ 724	\$ 960
July 2008	Average Payment	\$ 1,241	\$ 1,503
	<b>% change</b>	<b>(41.7)%</b>	<b>(36.1)%</b>
July 2009	Applied Refund	\$ 3,602,123	\$ 43,461,040
July 2008	Applied Refund	\$ 3,931,612	\$ 40,596,695
	<b>% change</b>	<b>(8.4)%</b>	<b>7.1%</b>
July 2009	Monthly Total	\$ 7,014,751	\$ 150,463,644
July 2008	Monthly Total	\$ 14,575,634	\$ 234,358,640
	<b>% change</b>	<b>(51.9)%</b>	<b>(35.8)%</b>

### **Withholding**

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2007 through March 2008, \$836.7 million was received for the first quarter of 2007. The latest complete quarter (15 months of information has been compiled) is the second quarter of 2008, which shows an increase of 1.63% in withholding payments over the second quarter of 2007. Growth in quarters for which information is still being gathered is as follows:

3rd Quarter 2008	(1.89)%	2nd Quarter 2009	(9.83)%
4th Quarter 2008	(2.44)%	3rd Quarter 2009	(2.88)%
1st Quarter 2009	(10.20)%		

The current choices for withholding are 0%, 11.5%, 21.9%, 26.5%, 28.8%, 35.7% or 42.6% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

### **Clean Elections**

As a result of the January 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for returns filed in 2009.

	<b>July 2009</b>	<b>Calendar Year Total</b>
Check Off	\$ 61,410	\$ 5,782,305
Voluntary Donation	\$ 743	\$ 51,238
Number of Returns	8,249	807,253

### **Contributions on the Individual Income Tax Return**

Through July 2009, individual income tax return filers have made the following contributions:

	<b>Number</b>	<b>Amount</b>	<b>Average</b>
AID to Education	883	\$ 73,645	\$83.40
Child Abuse	9,765	\$ 221,711	\$22.70
Domestic Violence	7,372	\$ 167,835	\$22.77
National Guard Contributions	3,472	\$ 82,295	\$23.70
Neighbors Helping Neighbors	2,888	\$ 54,537	\$18.88
Special Olympics	4,606	\$ 95,906	\$20.82
Wildlife	9,532	\$ 212,279	\$22.27
Veterans Fund	5,656	\$ 246,851	\$43.64
Democratic Party	533	\$ 16,330	\$30.64
Green Party	46	\$ 684	\$14.87
Libertarian Party	47	\$ 1,864	\$39.66
Republican Party	283	\$ 9,949	\$35.15

## CORPORATE INCOME TAX

### Corporate Income Tax Receipts

	July 2009	July 2008	% Change
Gross Collections	\$40,229,569	\$30,855,445	30.4%
Refunds	(6,588,858)	(7,560,667)	(12.9)%
<b>Net Collections</b>	<b>\$33,640,711</b>	<b>\$23,294,778</b>	<b>44.4%</b>

### Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

July-2009	\$23,057,570	Calendar Year Total	\$245,647,290
July-2008	\$24,346,880	Calendar Year Total	\$343,312,964
% Change	(5.3)%	% Change	(28.5)%

All corporations with an income tax liability of \$20,000 or greater are required to make estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment.

Size of Payment →	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 up to \$10,000,000	\$10,000,001 and more	Total	% change
July 2009	111	9	23	1	6	0	150	(24.2)%
July 2008	153	18	19	3	5	0	198	
CY 2009	1,445	171	245	40	31	1	1,933	(25.2)%
CY 2008	1,887	268	322	62	44	2	2,585	

The next table shows the dollars of eft estimated payments received from those counts above.

Size of Payment →	Less than \$50,000	\$50,000 up to 100,000	\$100,001 up to \$500,000	\$500,001 up to 1,000,000	\$1,000,001 and more	Total	% change
July 2009	\$827,895	\$635,244	\$4,943,476	\$900,000	\$13,945,000	\$21,251,615	(1.8)%
July 2008	\$1,619,844	\$1,265,000	\$4,078,710	\$2,075,000	\$12,613,000	\$21,651,554	
CY 2009	\$15,386,698	\$12,087,159	\$55,200,867	\$28,548,485	\$79,034,700	\$190,257,909	(34.2)%
CY 2008	\$22,456,271	\$18,641,650	\$71,652,289	\$43,928,555	\$132,604,583	\$289,283,348	

### Corporate Refunds:

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 08/09 by corporate fiscal year. For example, in FY 08/09, 6.2% of the refund dollars paid were for corporate fiscal years ending in 2004 or before. The percentages are for refunds paid through the fiscal year.

<b>Corporate Fiscal Year-End:</b>	<b>04 &amp; Prior</b>	<b>05</b>	<b>06</b>	<b>07</b>	<b>08</b>	<b>09</b>
FY 08/09	6.2%	2.0%	4.6%	70.4%	16.6%	0.2%
<b>Corporate Fiscal Year-End:</b>	<b>05 &amp; Prior</b>	<b>06</b>	<b>07</b>	<b>08</b>	<b>09</b>	<b>10</b>
FY 09/10	20.9%	10.6%	6.1%	56.8%	5.6%	0.0%

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table presents refunds applied as estimated payments in the most recent month and for the calendar year.

July-2009	\$31,161,731	Calendar Year Total	\$71,838,755
July-2008	\$15,903,138	Calendar Year Total	\$99,780,943
% Change	96.0%	% Change	(28.0)%

**Corporate Income Tax Document Count**

The Arizona Department of Revenue received 133,696 corporate returns showing a fiscal year-end of 2007. The type of return received is indicated below:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	223	37,192	83,529	587	12,165
%	0.2%	27.8%	62.5%	0.4%	9.1%

Through July 2009, 91,090 documents were received for a fiscal year-end of 2008, distributed as follows:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	86	21,952	58,682	202	10,168
%	0.1%	24.1%	64.4%	0.2%	11.2%

The figures for the 2008 returns are most meaningful when compared to 2007 returns received during the same period of time in the previous year. Through July 2008, the Department of Revenue received 88,538 documents with a fiscal year-end of 2007. Compared to 2008 documents, the Department has seen a 2.9% increase in the number of corporate returns processed at this point of time in the calendar year.

**Urban Revenue Sharing Returned to Cities/Towns**

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2009/10 is 15.0% of net proceeds from Fiscal Year 2007/08 income tax. Amounts returned for July 2009 are shown on Table 2 located at the end of this report.

## TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

### **Transaction Privilege, Severance and Use Tax Receipts**

The Arizona transaction privilege and severance tax consists of many classifications of tax. These classifications include but are not limited to retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non-shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non-shared. In contrast, contracting is 20% distribution base and 80% non-shared. Use tax is 100% non-shared. At the close of each month, transaction privilege and severance tax collections are aggregated by category and total distribution base and non-shared portions are calculated. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. Education tax is in accordance with Proposition 301 resulting in an additional 0.6% education tax being added to most business classifications.

The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	<b>July 2009</b>	<b>July 2008</b>	<b>% change</b>
Distribution Base	\$ 120,175,709	\$ 140,500,471	(14.5)%
Non Shared	\$ 230,809,897	\$ 276,098,427	(16.4)%
Use Tax	\$ 18,370,135	\$ 31,696,678	(42.0)%
Education Tax	\$ 42,875,293	\$ 51,983,905	(17.7)%
Other Revenues	\$ 55,806,862	\$ 64,806,874	(13.9)%
<b>Total Collections</b>	<b>\$ 467,947,896</b>	<b>\$ 565,086,356</b>	<b>(17.2)%</b>

### **Distribution of Transaction Privilege, Severance and Use Tax Receipts**

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained by State" figure presented below includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The education tax is distributed in accordance with Proposition 301. "Other" revenues are returned to the administering authority.

	<b>July 2009</b>	<b>July 2008</b>	<b>% change</b>
Retained by State	\$ 290,628,634	\$ 356,253,718	(18.4)%
Returned to Counties	\$ 48,683,180	\$ 56,916,741	(14.5)%
Returned to Cities	\$ 30,043,927	\$ 35,125,118	(14.5)%
Education Tax	\$ 42,785,293	\$ 51,983,905	(17.7)%
Other Revenues	\$ 55,806,862	\$ 64,806,874	(13.9)%
<b>Total Collections</b>	<b>\$ 467,947,896</b>	<b>\$ 565,086,356</b>	<b>(17.2)%</b>

### Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	July 2009	% Change
Transporting	5.6	\$ 227,672	21.6%
Non-Metal Mining Oil/Gas	3.125	\$ 380,184	(0.8)%
Utilities	5.6	\$ 44,721,586	3.6%
Communications	5.6	\$ 11,162,201	(36.4)%
Private Car/Pipelines	5.6	\$ (14,386)	NA
Publishing	5.6	\$ 380,434	(12.3)%
Job Printing	5.6	\$ 948,680	(30.9)%
Restaurants & Bars	5.6	\$ 35,383,928	(3.2)%
Amusements	5.6	\$ 4,492,295	(2.4)%
Commercial Lease	0	\$ 1	NA
Rental of Personal Property	5.6	\$ 13,275,183	(14.1)%
Contracting	5.6	\$ 49,988,309	(36.6)%
Retail	5.6	\$ 180,021,731	(12.1)%
Mining Severance	2.5	\$ 1,712,443	(48.2)%
Timber Severance	0	\$ (1)	28.8%
Hotel/Motel	5.5	\$ 7,208,675	(22.5)%
Membership Camping	0	\$ 0	NA
Use Tax	5.6	\$ 18,370,135	(42.0)%
Rental Occupancy Tax	0	\$ 10	612.6%
Jet Fuel		\$ 498,933	44.9%
Jet Fuel Use Tax	.0305/.0105 gal	\$ 29,213	1.2%
Telecomm Devices	----	\$ 531,054	(0.4)%
911 Telecom.	----	\$ 1,559,365	(0.6)%
911 Wireline	0.20/month per active service	\$ (173)	NA
911 Wireless	0.20/month per active service	\$ (142)	NA
<b>Total</b>		<b>\$ 370,877,331</b>	<b>(17.6)%</b>

The Use/Use Inventory category shown on the previous page includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the department.

**Transaction Privilege and Severance Tax Taxable Sales By Class<sup>1</sup>**

	<b>July 2009</b>	<b>% Change</b>
Transporting	\$ 4,554,558	21.5%
Non-Metal Mining		
Oil/Gas	\$ 12,169,655	(1.0)%
Utilities	\$ 894,604,867	3.5%
Communications	\$ 223,295,889	(36.4)%
Private Car/Pipelines	\$ (287,434)	(160.4)%
Publishing	\$ 7,610,849	(12.4)%
Job Printing	\$ 18,979,190	(30.9)%
Restaurants & Bars	\$ 707,799,194	(3.3)%
Amusements	\$ 89,857,626	(2.5)%
Commercial Lease	\$ 23	(95.2)%
Rental of Personal Property	\$ 265,559,074	(14.1)%
Contracting	\$ 1,000,094,123	(36.7)%
Retail	\$ 3,601,211,093	(12.2)%
Mining Severance	\$ 68,526,822	(48.3)%
Timber Severance	\$ 0	N/A
Hotel/Motel	\$ 131,090,539	(22.5)%
Membership Camping	\$ 22	N/A
Use Tax	\$ 367,502,691	(42.6)%
Rental Occupancy Tax	\$ 325	N/A
<b>Total</b>	<b>\$ 7,392,569,108</b>	<b>(18.1)%</b>

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table are not elements of calculated taxable income and therefore, are not included in the above table. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

**Transaction Privilege and Severance Tax Returned to Counties**

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for July 2009 is shown in the County Share column.

	<b>County Share</b>	<b>% of Total</b>
Apache	\$ 349,206	(16.9)%
Coconino	\$ 1,298,745	(14.6)%
Cochise	\$ 903,152	(11.7)%
Gila	\$ 394,322	(11.8)%
Graham	\$ 262,760	(11.7)%
Greenlee	\$ 257,995	(29.3)%
La Paz	\$ 133,156	(10.4)%
Maricopa	\$ 30,916,909	(14.3)%
Mohave	\$ 1,500,457	(11.9)%
Navajo	\$ 794,224	(15.6)%
Pima	\$ 6,951,216	(14.9)%
Pinal	\$ 1,600,726	(14.9)%
Santa Cruz	\$ 300,350	(21.2)%
Yavapai	\$ 1,733,302	(14.8)%
Yuma	\$ 1,286,661	(13.5)%
<b>Total</b>	<b>\$ 48,683,180</b>	<b>(14.5)%</b>

<sup>1</sup>These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

### **Transaction Privilege and Severance Tax Returned to Cities/Towns**

The portion of transaction privilege and severance tax returned to each incorporated city or town for July 2009 is shown on Table 3, attached to this report.

### **County Tax Collections**

The county-imposed tax collections received by the Department of Revenue during July 2009 and returned to the counties are shown on Table 4, attached to this report. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

---

---

## **OTHER TAXES**

---

---

### **Luxury Taxes**

The following revenues were received from luxury taxes in July 2009. The table compares the receipts to July 2008 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	<b>July 2009</b>	<b>July 2008</b>	<b>% Change</b>
Spirituos	\$ 2,725,994	\$ 2,700,213	1.0%
Vinous	\$ 1,008,851	\$ 943,399	6.9%
Malt	\$ 2,166,179	\$ 2,101,581	7.7%
Cigarette*	\$ 26,987,054	\$ 31,617,121	(14.6)%
Other Tobacco	\$ 1,331,051	\$ 1,333,960	(0.2)%
Tobacco Licenses	\$ 850	\$ 575	47.8%
<b>Total</b>	<b>\$ 34,219,979</b>	<b>\$ 38,696,849</b>	<b>(11.6)%</b>

\*Through July 2009, \$278,015 cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

### **General fund revenues from luxury taxes:**

	<b>July 2009</b>
Spirituos	\$ 1,908,195
Vinous	\$ 252,212
Malt	\$ 541,545
Cigarette	\$ 2,167,366
Other Tobacco	\$ 59,897
Tobacco Licenses	\$ 850
<b>Total</b>	<b>\$ 4,930,065</b>

**Other dedicated revenues from luxury taxes:**

	<b>July 2009</b>
Corrections Fund	\$ 2,463,532
Tobacco Tax & Health Care Fund <sup>2</sup>	\$ 5,642,618
Tobacco Products Tax Fund <sup>3</sup>	\$ 8,463,927
Drug Treatment & Education Fund	\$ 762,325
Corrections Rev. Fund	\$ 304,032
Smoke Free Arizona Fund <sup>4</sup>	\$ 270,921
Early Childhood Development and Health Fund <sup>5</sup>	\$11,382,559

**Bingo Tax**

	<b>Monthly</b>
July 2009	\$ 56,364
July 2008	\$ 56,714
% change	<b>(0.6)%</b>

**Estate Tax**

	<b>Monthly</b>
July 2009	\$ 0
July 2008	\$ 3,048
% change	<b>NA</b>

**Unclaimed Property**

	<b>Monthly</b>
July 2009	\$ 93,862
July 2008	\$ 1,023,082
% change	<b>NA</b>

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

<sup>2</sup> Formerly the Health Care Fund

<sup>3</sup> This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

<sup>4</sup> This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

<sup>5</sup> This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

**TABLE 2**  
**Urban Revenue Sharing Returned to Cities/Towns**  
**July 2009**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Surprise	\$ 949,633	88,265
Eagar	\$ 47,716	4,435	Tempe	1,783,780	165,796
St. Johns	41,583	3,865	Tolleson	69,911	6,498
Springerville	22,217	2,065	Wickenburg	65,382	6,077
<b><u>Cochise County</u></b>			Youngtown	66,307	6,163
Benson	\$ 50,997	4,740	<b><u>Mohave County</u></b>		
Bisbee	70,686	6,570	Bullhead City	\$ 411,097	38,210
Douglas	184,999	17,195	Colorado City	43,896	4,080
Huachuca City	19,689	1,830	Kingman	278,225	25,860
Sierra Vista	470,056	43,690	Lake Havasu City	574,901	53,435
Tombstone	17,322	1,610	<b><u>Navajo County</u></b>		
Willcox	41,798	3,885	Holbrook	\$ 58,367	5,425
<b><u>Coconino County</u></b>			Pinetop-Lakeside	44,811	4,165
Flagstaff	\$ 658,282	61,185	Show Low	106,352	9,885
Fredonia*	16,138	1,500	Snowflake	53,095	4,935
Page	76,496	7,110	Taylor	44,111	4,100
Williams	33,837	3,145	Winslow	105,814	9,835
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$ 80,638	7,495	Marana	\$ 287,531	26,725
Hayden*	16,138	1,500	Oro Valley	423,900	39,400
Miami	21,034	1,955	Sahuarita	150,517	13,990
Payson	166,010	15,430	South Tucson	60,573	5,630
Star Valley	21,582	2,006	Tucson	5,699,735	529,770
Winkelman*	16,138	1,500	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$ 366,555	34,070
Pima	\$ 23,476	2,182	Casa Grande	349,341	32,470
Safford	100,703	9,360	Coolidge	88,008	8,180
Thatcher	48,953	4,550	Eloy	119,693	11,125
<b><u>Greenlee County</u></b>			Florence	220,880	20,530
Clifton	\$ 27,930	2,596	Kearny	24,197	2,249
Duncan*	16,138	1,500	Mammoth	18,957	1,762
<b><u>La Paz County</u></b>			Maricopa	171,432	15,934
Parker	\$ 35,289	3,280	Superior	35,009	3,254
Quartzsite	38,732	3,600	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$ 234,866	21,830
Avondale	\$ 746,193	69,356	Patagonia*	16,138	1,500
Buckeye	273,340	25,406	<b><u>Yavapai County</u></b>		
Carefree	39,636	3,684	Camp Verde	\$ 115,443	10,730
Cave Creek	51,277	4,766	Chino Valley	132,603	12,325
Chandler	2,483,635	230,845	Clarkdale	39,593	3,680
El Mirage	344,941	32,061	Cottonwood	116,842	10,860
Fountain Hills	263,507	24,492	Dewey-Humboldt	43,358	4,030
Gila Bend	21,303	1,980	Jerome*	16,138	1,500
Gilbert	1,910,176	177,544	Prescott	438,640	40,770
Glendale	2,607,621	242,369	Prescott Valley	361,230	33,575
Goodyear	497,200	46,213	Sedona	117,648	10,935
Guadalupe	59,766	5,555	<b><u>Yuma County</u></b>		
Litchfield Park	48,716	4,528	San Luis	\$ 246,701	22,930
Mesa	4,821,014	448,096	Somerton	104,899	9,750
Paradise Valley	149,150	13,863	Wellton	21,195	1,970
Peoria	1,486,265	138,143	Yuma	960,833	89,306
Phoenix	15,878,331	1,475,834			
Queen Creek	176,596	16,414			
Scottsdale	2,525,670	234,752	<b>TOTAL</b>	<b>\$ 52,387,052</b>	<b>4,869,189</b>

\*Population adjusted to reflect minimum requirement of 1,500 per HB 2391, Chapter 290, 2<sup>nd</sup> Regular Session, 2008.

**TABLE 3**  
**Transaction Privilege and Severance Tax Returned to Cities/Towns**  
**July 2009**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Surprise	\$ 545,117	88,265
Eagar	\$ 27,390	4,435	Tempe	1,023,941	165,796
St. Johns	23,870	3,865	Tolleson	40,131	6,498
Springerville	12,753	2,065	Wickenburg	37,531	6,077
<b><u>Cochise County</u></b>			Youngtown	38,062	6,163
Benson	\$ 29,274	4,740	<b><u>Mohave County</u></b>		
Bisbee	40,576	6,570	Bullhead City	\$ 235,982	38,210
Douglas	106,195	17,195	Colorado City	25,198	4,080
Huachuca City	11,302	1,830	Kingman	159,709	25,860
Sierra Vista	269,826	43,690	Lake Havasu City	330,010	53,435
Tombstone	9,943	1,610	<b><u>Navajo County</u></b>		
Willcox	23,993	3,885	Holbrook	\$ 33,504	5,425
<b><u>Cocconino County</u></b>			Pinetop/Lakeside	25,723	4,165
Flagstaff	\$ 377,873	61,185	Show Low	61,049	9,885
Fredonia	6,855	1,110	Snowflake	30,478	4,935
Page	43,911	7,110	Taylor	25,321	4,100
Williams	19,423	3,145	Winslow	60,740	9,835
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$ 46,288	7,495	Marana	\$ 165,051	26,725
Hayden	5,509	892	Oro Valley	243,331	39,400
Miami	12,074	1,955	Sahuarita	86,401	13,990
Payson	95,294	15,430	South Tucson	34,770	5,630
Star Valley	12,389	2,006	Tucson	3,271,812	529,770
Winkelman	2,736	443	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$ 210,413	34,070
Pima	\$ 13,476	2,182	Casa Grande	200,532	32,470
Safford	57,807	9,360	Coolidge	50,519	8,180
Thatcher	28,100	4,550	Eloy	68,707	11,125
<b><u>Greenlee County</u></b>			Florence	126,791	20,530
Clifton	\$ 16,033	2,596	Kearny	13,890	2,249
Duncan	5,015	812	Mammoth	10,882	1,762
<b><u>La Paz County</u></b>			Maricopa	98,407	15,934
Parker	\$ 257	3,280	Superior	20,096	3,254
Quartzsite	22,233	3,600	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$ 134,820	21,830
Avondale	\$ 428,336	69,356	Patagonia	5,682	920
Buckeye	156,905	25,406	<b><u>Yavapai County</u></b>		
Carefree	22,752	3,684	Camp Verde	\$ 66,268	10,730
Cave Creek	29,434	4,766	Chino Valley	76,118	12,325
Chandler	1,425,678	230,845	Clarkdale	22,727	3,680
El Mirage	198,006	32,061	Cottonwood	67,070	10,860
Fountain Hills	151,260	24,492	Dewey-Humboldt	24,889	4,030
Gila Bend	12,228	1,980	Jerome	2,038	330
Gilbert	1,096,496	177,544	Prescott	251,792	40,770
Glendale	1,496,849	242,369	Prescott Valley	207,356	33,575
Goodyear	285,407	46,213	Sedona	67,534	10,935
Guadalupe	34,307	5,555	<b><u>Yuma County</u></b>		
Litchfield Park	27,965	4,528	San Luis	\$ 141,614	22,930
Mesa	2,767,401	448,096	Somerton	60,215	9,750
Paradise Valley	85,617	13,863	Wellton	12,167	1,970
Peoria	853,159	138,143	Yuma	551,546	89,306
Phoenix	9,114,619	1,475,834			
Queen Creek	101,371	16,414			
Scottsdale	1,449,807	234,752	<b>TOTAL</b>	<b>\$ 30,023,927</b>	<b>4,864,696</b>

**TABLE 4  
County Tax Collections  
July 2009**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$107,042							
Cochise		\$608,710							
Coconino		\$1,030,941	\$1,032,719					\$257,471	
Gila	\$294,004	\$284,748							
Graham		\$139,099							
Greenlee		\$53,404							
La Paz		\$79,108	\$79,108						
Maricopa	\$25,786,309		\$9,134,515	\$388,458	\$131				\$1,254,666
Mohave		\$487,280							
Navajo		\$531,384							
Pima	\$5,490,850			\$111,807		\$5,206			
Pinal	\$1,104,009	\$1,061,703					\$208,351		
Santa Cruz		\$194,326	\$193,933						
Yavapai		\$1,052,350	\$526,221						
Yuma		\$898,581	\$898,589				\$179,095	\$879	